UNITED STATES DISTRICT COURT EASTERN DISTRICT OF TENNESSEE at WINCHESTER

	ORDER	
Defendant.)	
MICHAEL J. ASTRUE, Commissioner of Social Security,)	
V.))	Judge Mattice Magistrate Judge Lee
Plaintiff,)	Case No. 4:08 -cv-4
GARY D. BENSON,)	O N- 4:00 4

United States Magistrate Susan K. Lee filed a Report and Recommendation [Court Doc. 17] pursuant to 28 U.S.C. § 636(b)(1) and Federal Rule of Civil Procedure 72(b). Defendant has filed timely objections. (Court Doc. 18.)

The Court has reviewed *de novo* those portion of Magistrate Judge Lee's Report and Recommendation to which an objection has been made. Fed. R. Civ. Proc. 72(b). The Court finds that Defendant's objections raise no new arguments but are simply a reargument of issues previously raised on summary judgment and which were fully addressed in the Report and Recommendation. The Court finds that further analysis of these same arguments would be merely cumulative and is unwarranted in light of Magistrate Judge Lee's well-reasoned and well-supported Report and Recommendation.

Accordingly, the Court **ACCEPTS** and **ADOPTS** Magistrate Judge Lee's findings of fact, conclusions of law, and recommendations [Court Doc. 17] pursuant to § 636(b)(1) and Rule 72(b). Defendant's objections [Court Doc. 18] are **OVERRULED**. Plaintiff's Motion for Summary Judgment and/or Judgment on the Pleadings [Court Doc. 13] is **GRANTED**. Defendant's Motion for Summary Judgment [Court Doc. 15] is **DENIED**. The

Commissioner's denial of benefits is **REVERSED** and the instant action is **REMANDED** to the Commissioner of Social Security for further administrative consideration pursuant to sentence four of 42 U.S.C. § 405(g) and Magistrate Judge Lee's Report and Recommendation. The Clerk shall close the file for the case.

SO ORDERED this 27th day of March, 2009.

/s/Harry S. Mattice, Jr.
HARRY S. MATTICE, JR.
UNITED STATES DISTRICT JUDGE